

Disclosure Statement Hearing Date and Time: August 30, 2011 at 10:00 a.m. (Prevailing Eastern Time)  
Disclosure Statement Objection Deadline Date and Time: August 11, 2011 at 4:00 p.m. (Prevailing Eastern Time)

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re** : **Chapter 11 Case No.**  
**LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**  
**Debtors.** : **(Jointly Administered)**  
: :  
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**STATEMENT OF GOLDMAN SACHS BANK USA AND GOLDMAN SACHS  
INTERNATIONAL IN SUPPORT OF APPROVAL OF DEBTORS' DISCLOSURE  
STATEMENT FOR SECOND AMENDED JOINT CHAPTER 11 PLAN**

TO THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE:

Goldman Sachs Bank USA (“GSB”) and Goldman Sachs International (“GSI”), by and through their undersigned counsel, hereby file this statement in support (the “Statement”) of this Court’s approval of the Debtors’ Disclosure Statement for Second Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code (the “Agreed Disclosure Statement”) [Docket No. 18205], filed by Lehman Brothers Holdings Inc. and its affiliated debtors (collectively, the “Debtors”) on July 1, 2011 in these chapter 11 cases.

In the months leading up to the filing of the Agreed Disclosure Statement, GSB and GSI participated in intensive and protracted negotiations with the Debtors and many of the Debtors' other economic stakeholders to promote a consensus plan and reach a compromise on numerous disputes. As a result of the negotiations, the parties reached an agreement on the terms of a revised chapter 11 plan, which is reflected in the Second Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors (the "Agreed Plan") [Docket No. 18204], filed by the Debtors on July 1, 2011, and the Agreed Disclosure Statement relating thereto. Pursuant and subject to the terms and conditions of applicable plan support agreements, GSB and GSI support the Agreed Plan and Agreed Disclosure Statement.

GSB and GSI file this Statement pursuant to Section 1.02(iii) of their respective Plan Support Agreements with the Debtors (the "PSAs"), and reserve all rights and remedies under the PSAs.

Dated: August 11, 2011  
New York, New York

Respectfully submitted,

CLEARY GOTTLIEB STEEN & HAMILTON LLP

By: s/ Sean A. O'Neal

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